

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 550526580

DATE: December 30, 2024

STATE/LOCALITY:

State of West Virginia
Comptroller Office
2101 Washington St. East,
Bldg. 17
Charleston, WV 25305

FILING REF: The preceding
Agreement was dated
June 8, 2023

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ending June 30, 2025 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. State Building Commission
2. Information Services and Communications
3. Travel Management Office
4. Investment Management Board
5. Board of Treasury Investment

STATE/LOCALITY: State of West Virginia
DATE: December 30, 2024

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. **LIMITATIONS:** (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.
- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. **BILLED COSTS:** Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Uniform Guidance (2 CFR 200), will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. **USE BY OTHER FEDERAL AGENCIES:** This Agreement was executed in accordance with the authority in OMB Uniform Guidance (2 CFR 200), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. **SPECIAL REMARKS:**
Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit.

STATE/LOCALITY: State of West Virginia

DATE: December 30, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF WEST VIRGINIA

(STATE/LOCALITY)

Sarah H. Long
(SIGNATURE)

Sarah H. Long
(NAME)

Chief Financial Officer
(TITLE)

1/31/25
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2025.01.27 09:18:44 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

December 30, 2024

(DATE)

HHS Representative: Pamela Page

Telephone: 212-264-2069

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0100 GOV'S OFFICE	0214 SURPLUS PROPERTY	0215 ADMIN TRAVEL MGMT	0224 COMM HANDICAPPED	0218 BRD OF RISK/INSURANCE	RETIRE/PENSION	0210 INFO SERVICES
						U203 BDS	
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	640	(68)	0	265	1,011	769
PEIA	67	26	25	0	61	0	500
PERS	6,485	2,497	2,522	0	5,355	0	43,204
AUDITOR'S OFFICE	(67,700)	(888)	(783)	(3)	(1,697)	(245,394)	(6,464)
ETHICS COMMISSION	15,793	0	0	2,256	2,256	2,256	0
FINANCE DIVISION	3,943	433	366	(1)	493	8,729	2,828
PURCHASING DIVISION	1,551	0	0	0	0	0	0
SECRETARY'S OFFICE	0	17,518	17,634	0	37,704	0	304,301
TREASURER'S OFFICE	(67,627)	2,047	1,463	(3)	3,416	19,890	23,721
GRIEVANCE BOARD	0	0	0	0	0	0	2,471
PROTECTIVE SVCS DIV	0	71,902	(3,366)	0	30,867	74,773	107,574
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	553	211	217	0	440	0	3,542
PERSONNEL	0	92	0	0	0	0	1,601
ERP OVERHEAD	(216)	10	7	0	15	372	111
Total Fixed	(107,151)	94,387	18,017	2,250	79,179	(138,363)	484,159

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0211 BUILDING COMMISSION	0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	0228 PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	61	0	86	0
PEIA	267	0	56	3	0	41	53
PERS	23,044	0	5,200	437	0	3,502	4,762
AUDITOR'S OFFICE	7,025	(2)	(32,073)	(2,697)	0	(917)	(1,977)
ETHICS COMMISSION	2,256	2,256	0	0	2,256	0	0
FINANCE DIVISION	1,618	1	2,075	237	0	967	430
PURCHASING DIVISION	0	0	0	0	0	0	895
SECRETARY'S OFFICE	162,302	0	36,486	3,016	0	24,653	0
TREASURER'S OFFICE	8,813	4	7,527	1,531	0	3,936	2,339
GRIEVANCE BOARD	0	0	0	0	0	0	0
PROTECTIVE SVCS DIV	0	0	0	6,235	0	10,289	0
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	1,889	0	437	40	0	288	397
PERSONNEL	854	0	0	0	0	129	176
ERP OVERHEAD	46	0	69	7	0	18	11
Total Fixed	208,115	2,259	19,776	8,870	2,256	42,991	7,086

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY	0307 DEVELOPMENT OFC	0308 LABOR	0310 NATURAL RESOURCES
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	174	391	184	0	532	476	777
PEIA	54	84	141	54	229	102	1,350
PERS	5,455	7,440	13,793	5,455	19,979	10,291	126,219
AUDITOR'S OFFICE	(56,554)	(6,109)	(10,860)	(2,074)	(19,817)	(5,917)	(361,353)
ETHICS COMMISSION	6,769	4,513	0	0	2,256	2,256	4,513
FINANCE DIVISION	(14,324)	285	1,168	345	(1,822)	3,855	96,188
PURCHASING DIVISION	0	(1,312)	(417)	1,551	(6,558)	895	45,461
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	(63,014)	2,723	5,180	1,947	7,419	16,831	384,077
GRIEVANCE BOARD	0	0	3,886	0	0	2,179	56,005
PROTECTIVE SVCS DIV	12,851	46,885	20,731	0	82,964	53,546	87,266
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	469	616	1,174	469	1,643	886	10,617
PERSONNEL	201	275	509	0	740	379	4,666
ERP OVERHEAD	(205)	15	29	10	42	78	1,970
Total Fixed	(108,125)	55,804	35,498	7,756	87,607	85,858	457,756

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/330 WORKFORCE	0402 EDUCATION
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	1,996	206	0	0	0	2,955	927
PEIA	1,821	256	2	30	0	846	1,330
PERS	155,958	22,475	206	2,678	0	73,506	112,861
AUDITOR'S OFFICE	4,067	(4,396)	(394)	(613)	(277)	(194,879)	(47,155)
ETHICS COMMISSION	9,025	2,256	2,256	2,256	4,513	4,513	4,513
FINANCE DIVISION	20,219	1,772	152	149	180	(9,267)	35,262
PURCHASING DIVISION	89,910	(177)	0	0	0	20,284	2,268
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	127,392	8,546	619	1,305	726	(155,122)	41,461
GRIEVANCE BOARD	14,310	2,179	0	0	0	1,819	112
PROTECTIVE SVCS DIV	278,157	23,200	0	0	0	289,560	155,428
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	12,747	1,853	17	220	0	6,038	9,193
PERSONNEL	5,783	832	0	99	0	0	0
ERP OVERHEAD	535	40	3	6	3	(437)	230
Total Fixed	721,920	59,043	2,862	6,130	5,145	39,816	316,431

**State of West Virginia
FY 2025 Fixed Cost by Department**

Central Service Departments	0403 SCHOOL FT DEAF & BLIND	0431/9 EDUCATION & THE ARTS	0432 CULTURE/HISTORY	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	0	0	0	0
PEIA	145	14	270	27,819	16	(2)	68
PERS	17,586	5,541	22,763	2,349,738	1,441	256	5,743
AUDITOR'S OFFICE	(9,371)	(462)	(18,087)	(1,310,210)	(911)	(550)	(3,651)
ETHICS COMMISSION	0	6,769	9,025	56,404	2,256	6,769	2,256
FINANCE DIVISION	332	(1,030)	4,309	150,164	2,082	415	852
PURCHASING DIVISION	15,809	5,254	18,672	895	0	(656)	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	1,620	(4,515)	18,673	543,110	8,573	1,678	6,804
GRIEVANCE BOARD	0	764	0	126,523	0	0	0
PROTECTIVE SVCS DIV	0	0	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	1,586	575	1,852	191,110	119	31	467
PERSONNEL	0	200	845	0	0	9	213
ERP OVERHEAD	14	(15)	92	2,968	38	8	33
Total Fixed	27,721	13,096	58,414	2,138,522	13,615	7,958	12,785

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0506/0511 DHHR	0601 MILITARY AFFAIRS & PUB SAF	0603 ADJ GENERAL	0604 ARMORY BOARD	0605 PROB/PAROLE
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	24	0	21,897	123	0	0	0
PEIA	(4)	67	10,463	94	1,361	0	0
PERS	(181)	5,050	953,932	7,060	118,409	0	0
AUDITOR'S OFFICE	(99)	(1,535)	(463,358)	(3,984)	195,969	(2,578)	61
ETHICS COMMISSION	2,256	2,256	22,562	0	0	0	2,256
FINANCE DIVISION	30	522	(12,614)	244	(8,659)	221	(4)
PURCHASING DIVISION	0	0	288,141	7,993	108,235	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	116	2,767	186,475	2,107	11,616	742	(19)
GRIEVANCE BOARD	0	0	452,618	0	0	0	0
PROTECTIVE SVCS DIV	1,790	0	1,915,431	13,757	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	(10)	395	79,599	551	9,729	0	0
PERSONNEL	0	188	35,300	0	0	0	0
ERP OVERHEAD	1	12	1,285	10	103	6	0
Total Fixed	3,923	9,723	3,471,730	27,954	436,762	(1,610)	2,294

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0606 EMERG SVCS	0608 CORRECTIONS	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONAL JAIL	0618 VET HOME	0619 FIRE COMM
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	1,414	462	115	0	0	0
PEIA	290	4,998	1,134	384	0	97	103
PERS	21,516	506,656	124,925	33,342	0	8,445	9,087
AUDITOR'S OFFICE	(5,562)	(61,454)	(48,537)	(9,238)	(5,648)	(8,461)	(2,353)
ETHICS COMMISSION	4,513	0	0	2,256	2,256	2,256	2,256
FINANCE DIVISION	(17,059)	28,406	8,756	1,977	(379)	443	765
PURCHASING DIVISION	540	2,446	(417)	7,816	0	(3,279)	2,685
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	12,793	114,145	37,260	9,372	3	3,398	3,643
GRIEVANCE BOARD	2,471	39,201	3,886	19,949	37,358	0	2,179
PROTECTIVE SVCS DIV	0	156,917	51,894	12,894	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	1,663	43,633	10,995	2,736	0	695	752
PERSONNEL	802	18,687	0	1,236	0	313	336
ERP OVERHEAD	61	558	195	50	0	17	18
Total Fixed	22,029	857,607	190,553	82,889	33,589	3,925	19,471

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0620 CRIM JUST	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE COMM	0708 ABC ADMIN	TRANSPORTATION	08XX BRDS/COMMISSIONS	09XX
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	1,267	0	737	57	0	6,338	113	113
PEIA	0	0	1,339	155	163	13,715	882	882
PERS	0	0	115,269	22,690	13,981	1,179,978	73,009	73,009
AUDITOR'S OFFICE	(439)	821	(29,216)	(65,802)	(5,188)	73,620	(26,309)	(26,309)
ETHICS COMMISSION	0	0	6,769	11,280	2,256	11,280	85,735	85,735
FINANCE DIVISION	(674)	0	100,340	(922)	1,283	226,757	25,756	25,756
PURCHASING DIVISION	0	0	38,362	4,120	5,370	266,731	9,428	9,428
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	450,008	3,629	5,601	915,736	112,868	112,868
GRIEVANCE BOARD	(472)	13,815	1,999	1,235	0	(24,881)	1,235	1,235
PROTECTIVE SVCS DIV	106,588	0	151,896	7,429	0	678,169	10,899	10,899
REVENUE ADMIN	0	0	842,572	0	0	0	0	0
STATE BUDGET OFFICE	0	0	9,461	2,120	1,144	96,588	5,897	5,897
PERSONNEL	0	0	4,273	829	518	43,749	2,710	2,710
ERP OVERHEAD	0	0	1,944	89	29	3,973	498	498
Total Fixed	106,270	14,636	1,695,752	(13,092)	25,157	3,491,754	302,722	302,722

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	0932 REHAB SVCS	1400 AGRICULTURE	1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE	2200 DELEGATES
EQUIPMENT DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	1,029	0	1,175	0	0	0	39
PEIA	842	766	388	104	0	65	122
PERS	76,426	66,248	33,779	9,294	0	6,023	9,531
AUDITOR'S OFFICE	(72,667)	(48,144)	(9,421)	(4,882)	(6)	(1,568)	(2,807)
ETHICS COMMISSION	2,256	2,256	0	0	2,256	0	0
FINANCE DIVISION	2,157	6,280	2,658	48,384	2	572	757
PURCHASING DIVISION	15,632	33,593	8,233	11,573	0	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	33,118	27,031	11,140	199,578	9	2,895	3,631
GRIEVANCE BOARD	6,537	0	0	0	0	0	0
PROTECTIVE SVCS DIV	107,705	0	86,948	0	0	0	2,851
REVENUE ADMIN	0	0	0	0	0	0	0
STATE BUDGET OFFICE	6,368	5,432	2,777	769	0	505	754
PERSONNEL	2,829	0	0	0	0	0	0
ERP OVERHEAD	207	159	54	862	0	14	17
Total Fixed	182,438	93,621	137,731	265,682	2,261	8,505	14,893

State of West Virginia
FY 2025 Fixed Cost by Department

Central Service Departments	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
EQUIPMENT DEPREC	0	0	0	0
GENERAL SVCS SUPPORT	0	321	(231)	46,262
PEIA	263	3,876	79,820	157,212
PERS	21,659	327,624	7,015,980	13,816,125
AUDITOR'S OFFICE	(5,283)	(92,677)	(1,372)	(3,111,379)
ETHICS COMMISSION	0	0	372,271	701,676
FINANCE DIVISION	1,145	10,926	6	741,478
PURCHASING DIVISION	0	0	65,136	1,046,661
SECRETARY'S OFFICE	0	0	0	603,614
TREASURER'S OFFICE	5,915	40,632	4,950	3,164,254
GRIEVANCE BOARD	0	0	301,624	1,069,004
PROTECTIVE SVCS DIV	0	35,904	(10,110)	4,681,823
REVENUE ADMIN	0	0	0	842,572
STATE BUDGET OFFICE	1,745	26,630	578,491	1,139,112
PERSONNEL	0	0	3,212	132,589
ERP OVERHEAD	31	275	23	16,396
Total Fixed	25,475	353,510	8,409,801	25,047,399